

**ARIZONA FORM**  
**141AZ**

**Arizona Fiduciary Income Tax Return**

**2006**

For calendar year 2006, or fiscal year beginning MM/DD/YYYY and ending MM/DD/YYYY. **66**

PRINT NAME OF ESTATE OR TRUST <b>1</b>		DECEDENT'S SOCIAL SECURITY NUMBER	
PRINT NAME AND TITLE OF FIDUCIARY <b>2</b>		TRUST'S OR ESTATE'S FEDERAL I.D. NUMBER	
ADDRESS OF FIDUCIARY - NUMBER AND STREET, OR RURAL ROUTE <b>3</b>		Check this box if: <b>82F</b> <input type="checkbox"/> Filing under extension	
CITY, TOWN OR POST OFFICE      STATE      ZIP CODE <b>4</b>		<b>FOR DOR USE ONLY</b>	
<b>Check if:</b> <b>5a</b> <input type="checkbox"/> Resident Estate <b>5c</b> <input type="checkbox"/> Resident Trust <b>5b</b> <input type="checkbox"/> Nonresident Estate <b>5d</b> <input type="checkbox"/> Nonresident Trust		<b>88</b>	
<b>Check applicable box(es):</b> <b>6</b> <input type="checkbox"/> 1 Amended Return <input type="checkbox"/> Decedent's Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> 2 Final Return <input type="checkbox"/> Bankruptcy Estate <input type="checkbox"/> Complex Trust <input type="checkbox"/> Initial Return <input type="checkbox"/> Grantor Trust <input type="checkbox"/> Charitable Remainder Trust		<b>81</b> <b>80</b>	
7 Federal taxable income: Resident estates or trusts, enter federal taxable income from federal Form 1041. Nonresident estates or trusts, enter the amount from Arizona Form 141AZ, Schedule A, line A6 .....		<b>7</b>	
8 Net fiduciary adjustment: Enter the amount from Form 141AZ, Schedule B, line B10. If a negative number, enter that number in brackets.....		<b>8</b>	
9 Net fiduciary adjustment allocated to beneficiaries: Enter the amount from Form 141AZ, Schedule C, line C17.....		<b>9</b>	
10 Net fiduciary adjustment allocated to fiduciary: Enter the amount from Form 141AZ, Schedule C, line C18.....		<b>10</b>	
11 Subtotal: If the amount on line 10 is a positive number, add the amount on line 10 to line 7. If the amount on line 10 is a negative number, subtract the amount on line 10 from line 7.....		<b>11</b>	
12 Income of a trust established as a Medical Savings Account .....		<b>12</b>	
13 Arizona Taxable Income: Subtract line 12 from line 11 .....		<b>13</b>	
14 Tax on amount on line 13: See Tax Rate Table on page 10 of the instructions .....		<b>14</b>	
15 - 16 Clean Elections Fund Tax Reduction: See instructions, page 7..... <b>15</b> <input type="checkbox"/>		<b>15</b>	
17 Reduced tax: Subtract line 16 from line 14.....		<b>17</b>	
18 Credit for taxes paid to other states or countries .....		<b>18</b>	
19 Subtract line 18 from line 17. If line 18 is more than line 17, enter zero .....		<b>19</b>	
20 Clean Elections Fund Tax Credit from worksheet on page 8 of the instructions.....		<b>20</b>	
21 Balance of tax: Subtract line 20 from line 19. If line 20 is more than line 19, enter zero .....		<b>21</b>	
22 Arizona estimated tax payments.....		<b>22</b>	
23 Payment with extension .....		<b>23</b>	
24 Arizona income tax withheld: see instructions .....		<b>24</b>	
25 Payment with original return (if amending) plus all payments after return was filed .....		<b>25</b>	
26 Total payments: Add lines 22 through 25.....		<b>26</b>	
27 Refund from original return (if amending) .....		<b>27</b>	
28 Balance of payments: Subtract line 27 from line 26.....		<b>28</b>	
29 Voluntary gift to the Citizen's Clean Elections Fund .....		<b>29</b>	
30 Balance due: Subtract line 28 from line 21, then add line 29 to the result. Make check payable to Arizona Department of Revenue; include SSN or FEIN on payment.....		<b>30</b>	
31 Refund due: Subtract lines 21 and 29 from line 28.....		<b>31</b>	
32 Amount of line 31 to be applied to your 2007 estimated tax .....		<b>32</b>	

Continued on page 2 →

Only nonresident trusts and nonresident estates should complete Schedule A. Arizona resident trusts and Arizona resident estates should not complete Schedule A.

		FEDERAL COLUMN		ARIZONA COLUMN	
<b>A1</b>	Income ( <i>specify type</i> ):				
	<b>A1(a)</b> _____	<b>A1(a)</b>			
	<b>A1(b)</b> _____	<b>A1(b)</b>			
	<b>A1(c)</b> _____	<b>A1(c)</b>			
	<b>A1(d)</b> _____	<b>A1(d)</b>			
	<b>A1(e)</b> _____	<b>A1(e)</b>			
<b>A2</b>	Total Income: <i>Add lines A1(a) through A1(e) .....</i>	<b>A2</b>			
<b>A3</b>	Deductions ( <i>specify</i> ):				
	<b>A3(a)</b> _____	<b>A3(a)</b>			
	<b>A3(b)</b> _____	<b>A3(b)</b>			
	<b>A3(c)</b> _____	<b>A3(c)</b>			
	<b>A3(d)</b> _____	<b>A3(d)</b>			
	<b>A3(e)</b> _____	<b>A3(e)</b>			
<b>A4</b>	Total deductions: <i>Add lines A3(a) through A3(e).....</i>	<b>A4</b>			
<b>A5</b>	<b>Federal Taxable Income:</b> <i>Subtract line A4 from line A2 in the Federal column</i>	<b>A5</b>			
<b>A6</b>	<b>Arizona Gross Income:</b> <i>Subtract line A4 from line A2 in the Arizona column. Enter the result here and also on Form 141AZ, page 1, line 7.....</i>	<b>A6</b>			

## Schedule B

## Fiduciary Adjustment

**Fiduciary adjustment *increasing* federal taxable income**

<b>B1</b>	Positive Arizona fiduciary adjustment from another trust or estate .....	<b>B1</b>		
<b>B2</b>	Non-Arizona municipal bond interest .....	<b>B2</b>		
<b>B3</b>	Other additions to federal taxable income. <i>See instructions</i> .....	<b>B3</b>		
<b>B4</b>	Total: <i>Add lines B1 through B3</i> .....	<b>B4</b>		
<b>Fiduciary adjustment decreasing federal taxable income</b>				
<b>B5</b>	Negative Arizona fiduciary adjustment from another trust or estate .....	<b>B5</b>		
<b>B6</b>	Interest received from U.S. obligations .....	<b>B6</b>		
<b>B7</b>	Construction of an energy efficient residence. <i>See instructions page 5</i> .....	<b>B7</b>		
<b>B8</b>	Other subtractions from federal taxable income. <i>See instructions</i> .....	<b>B8</b>		
<b>B9</b>	Total: <i>Add lines B5 through B8</i> .....	<b>B9</b>		
<b>B10</b>	<b>Net adjustment:</b> <i>Line B4 minus line B9.</i> If the result is a negative number, enter the result in brackets. Also, enter the result on Form 141AZ, page 1, line 8.....	<b>B10</b>		

## Schedule C

### Fiduciary Adjustment Allocation

The Arizona fiduciary adjustment is allocated among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income.

	(a) Beneficiary	(b) Share of Federal Distributable Net Income	(c) Percent
C1			
C2			
C3			
C4			
C5			
C6			
C7			
C8			
C9			
C10			
C11			
C12			
C13	Subtotal: If more than 12 beneficiaries, attach an additional schedule.....	C13	
C14	Fiduciary .....	C14	
C15	<b>Total:</b> Add lines C13 and C14. This should total the federal distributable net income .....	C15	
C16	Enter the fiduciary adjustment from Form 141AZ, Schedule B, line B10.....	C16	
C17	Multiply the amount on line C16 by the percentage on line C13. Enter the result here and also on Form 141AZ, page 1, line 9 .....	C17	
C18	Multiply the amount on line C16 by the percentage on line C14. Enter the result here and also on Form 141AZ, page 1, line 10 .....	C18	

## Schedule D

### Federal Distributable Net Income From Arizona Sources

Complete Schedule D only if the estate or trust has nonresident beneficiaries. Use the information in Schedule D to complete Form 141AZ Schedule K-1(NR). Do not complete Schedule D if all of the beneficiaries are Arizona residents.

	(a)	(b) FEDERAL	(c) ARIZONA
D1	Dividends .....	D1	
D2	Interest .....	D2	
D3	Partnership/fiduciary income .....	D3	
D4	Net rents and royalties .....	D4	
D5	Net profit (loss) business .....	D5	
D6	Other income .....	D6	
D7	Total: Add lines D1 through D6 .....	D7	
D8	Expenses .....	D8	
D9	Federal distributable income: Line D7 minus line D8 .....	D9	

**Schedule E****Questions:**

- E1** Check if this return is for a short taxable year..... ☐
- E2** Have Arizona income tax returns been filed for the four (4) years preceding date of death? ..... ☐ YES ☐ NO  
If "No", please explain:
- E3** Date of decedent's death or date the trust was established: MMDDYYYY ☐ YES ☐ NO
- E4** Was a fiduciary return filed the preceding year? ..... ☐ YES ☐ NO
- E5** Check whether this return was prepared on a cash or accrual basis: ☐ CASH ☐ ACCRUAL
- E6** Has the federal government made an additional assessment on the income of this estate in the last four (4) years? ..... ☐ YES ☐ NO  
If "Yes", submit a detailed report with this return.
- E7** If return is for a trust, state the name and address of the grantor:

*I declare under the penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief, is a true, correct and complete return.*

PLEASE SIGN HERE



SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY \_\_\_\_\_ DATE \_\_\_\_\_



SIGNATURE OF PERSON OTHER THAN TAXPAYER OR AGENT \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS OF FIDUCIARY OR OFFICER \_\_\_\_\_ NAME OF FIRM OR EMPLOYER, IF ANY \_\_\_\_\_

PREPARER'S TIN \_\_\_\_\_

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.

If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

NOTE: If an estate is being probated, the fiduciary may have to obtain a certificate from the department that shows no income tax is due. See pages 2 and 3 of the instructions for details. Make requests for an income tax certificate separately. Do not attach requests for the income tax certificate to Form 141AZ.

**Address requests to:**

Special Operations  
Arizona Department of Revenue  
PO Box 29070  
Phoenix, AZ 85038-9070